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## **NOTICE TO TAXPAYERS REGARDING REVISED AND RESCINDED SALES AND USE TAX RULES**

July 17, 2013

The Michigan Department of Treasury recently filed General and Specific Sales and Use Tax Rules with the Secretary of State that rescinded three administrative rules and revised nine others. The promulgated rules took effect on May 6, 2013.

A. The following rules have been rescinded:

- R 205.5 Tangible personal property
- R 205.9 Sales for purposes of resale
- R 205.23 Records

B. The following rules have been revised:

- R 205.1 Sales tax licenses.
- R 205.8 Consumer; use; conversion.
- R 205.15 Trade-in deduction.
- R 205.16 Returned goods.
- R 205.20 General application.
- R 205.22 Discounts.
- R 205.26 Use tax registration.
- R 205.28 Use tax included in gross proceeds.
- R 205.136 Food for human consumption.

To review the current Michigan Department of Treasury rules, please go to  
<http://www7.dleg.state.mi.us/orr/AdminCode.aspx?admincode=Department&Dpt=TY>.